

Paper No. 16  
JER

THIS DISPOSITION IS NOT  
CITABLE AS PRECEDENT OF THE TTAB

JUNE 27, 1997

U.S. DEPARTMENT OF COMMERCE  
PATENT AND TRADEMARK OFFICE

---

Trademark Trial and Appeal Board

---

In re Boardroom, Inc.

---

Serial No. 74/614,841

---

Karen Artz Ash and Nancy M. Dodderidge of Amster, Rothstein  
& Ebenstein for applicant.

Brian Weber, Trademark Examining Attorney, Law Office 106  
(Mary I. Sparrow, Managing Attorney).

---

Before Rice, Hohein, and Walters, Administrative Trademark  
Judges.

Opinion by Rice, Administrative Trademark Judge:

An intent-to-use application has been filed by  
Boardroom, Inc. to register the mark TAX OPPORTUNITIES (TAX  
disclaimed) for computer software in the nature of programs  
containing information and articles about financial issues  
in an interactive magazine/newsletter format.<sup>1</sup>

---

<sup>1</sup> Application Serial No. 74/614,841 filed December 23, 1994  
under Section 1(b) of the Trademark Act of 1946, 15 U.S.C.  
§1051(b), based on applicant's allegation of a bona fide intent  
to use the mark in commerce. In the application, applicant  
claims ownership of Registration No. 1,745,348, issued January  
5, 1993 on the Supplemental Register for the mark TAX  
OPPORTUNITIES for printed publications in the form of  
newsletters and magazines addressing financial issues.

Registration has been finally refused under Section 2(e)(1) of the Act, 15 U.S.C. §1052(e)(1), on the ground that the mark TAX OPPORTUNITIES, when applied to the goods specified in the application, is merely descriptive of them. Applicant has appealed. Both applicant and the Examining Attorney have briefed the issue before us. An oral hearing was not requested.

The Examining Attorney maintains that applicant's goods presumably will feature some articles and information related to "tax opportunities," shown by the evidence of record to be ways in which individuals or businesses may take advantage of certain investments or strategies to decrease their tax burden, and that the mark thus merely describes the subject matter of the goods.

In support of the refusal to register, the Examining Attorney has cited a large number of cases holding that marks which describe the subject matter of publications are merely descriptive under Section 2(e)(1). In addition, the Examining Attorney has made of record 33 story excerpts from the NEXIS database.<sup>2</sup> Each of the excerpts demonstrates use of the words "tax opportunity" or "tax opportunities." Examples of these usages are quoted below (**emphasis** added):

Entertainers who are neither citizens nor classified as residents of the United States may, through proper planning, have significant U.S. **tax opportunities**. That's because either

---

<sup>2</sup> The excerpts made of record are said by the Examining Attorney to be a representative sample of the 267 stories found in his search of the NEXIS database.

status will subject an entertainer to U.S. taxation on his or her worldwide income. By avoiding such status, .... Entertainment Law & Finance July 1995

Nexus and apportionment questions will be important to bank holding companies considering how to reorganize the corporate structure to maximize **tax opportunities**. Banking Policy Report January 16, 1995

A twice-yearly review of the company's asset listings could reveal hidden **tax opportunities**. InformationWeek December 19, 1994

[headline] Selling home after age 55 provides once-in-a-lifetime **tax opportunity** Star Tribune December 11, 1994

"There are also some **tax opportunities** on capital equipment," he says. "You need to do some planning, or else you'll end up paying 110% tax just to .... Restaurants & Institutions November 1, 1994

According to the IRS, the 30-day rule creates many inconsistencies and "unintended **tax opportunities**" for companies. Daily Report for Executives October 27, 1994

The rollover deferral of gain is an excellent reason to "trade up" when you move. Consider a **tax opportunity** that could put many dollars in your pocket. Suppose you had already paid off the mortgage on the old house. That means you .... Consumers Digest September 1994

Because of its beauty, and perhaps because of the special **tax opportunities** Monaco offers to wealthy foreigners, many opera stars maintain residence there. Opera News May 1994

Although the tax climate for trusts has become increasingly hostile, there are still some **tax opportunities** left for the creative planner in order to minimize the impact of the new rates. Trusts & Estates January 1994

... appropriate investments for your child's nest egg but you must also position the

investments to take advantage of all available **tax opportunities**. For instance, should the investments earmarked for education be owned by you or the kids? Financial World  
November 23, 1993

A mark is merely descriptive if, as used in connection with the goods or services in question, it describes, i.e., immediately conveys information about, an ingredient, quality, characteristic, feature, etc. thereof, or if it directly conveys information regarding the nature, function, purpose, or use of the goods or services. See *In re Abcor Development Corp.*, 588 F.2d 811, 200 USPQ 215 (CCPA 1978); *In re Eden Foods Inc.*, 24 USPQ2d 1757 (TTAB 1992); and *In re American Screen Process Equipment Co.*, 175 USPQ 561 (TTAB 1972). A mark does not have to describe every quality, feature, function, etc. of the goods or services in order to be found merely descriptive; it is sufficient for the purpose if the mark describes a single significant quality, feature, function, etc. thereof. See *In re Venture Associates*, 226 USPQ 285 (TTAB 1985). The question of whether a mark is merely descriptive must be determined not in the abstract, that is, not by asking whether one can guess from the mark itself, considered in a vacuum, what the goods or services are, but rather in relation to the goods or services for which registration is sought, that is, by asking whether, when the mark is seen on the goods or services, it immediately conveys information about their nature. See *In re Abcor, supra*. Further, we must determine the question of registrability based on the identification

of goods or services in the application for registration, subject only to such limitations as to goods (or services) type, channels of trade, etc. as are specified therein or which are normal for goods of the same nature. See *In re Allen Electric and Equipment Co.*, 458 F.2d 1404, 173 USPQ 689 (CCPA 1972); *In re Vehicle Information Network Inc.*, 32 USPQ2d 1542 (TTAB 1994); and *In re Cryomedical Services Inc.*, 32 USPQ2d 1377 (TTAB 1994).

The Nexus excerpts made of record by the Examining Attorney show that "TAX OPPORTUNITIES" is not a designation coined by applicant but rather is one having a recognized meaning in the financial field. Specifically, as the Examining Attorney has noted, it is used to refer to ways in which individuals or businesses may take advantage of certain investments or strategies to decrease their tax burden. Applicant argues that the goods to be identified by the mark deal with a wide range of financial matters, which in many instances may very well not address taxation at all. However, applicant's specified identification of goods contains no limitations as to the types of financial matters dealt with by the goods. When and if applicant uses the mark TAX OPPORTUNITIES on computer software in the nature of programs containing information and articles about financial issues, including information and articles about tax opportunities, as applicant will be entitled to do within the scope of the registration which it seeks, the mark will immediately convey information about the nature of the

goods, namely, their subject matter, and thus will be merely descriptive of them.<sup>3</sup> The fact that the goods may also contain information about other types of financial matters does not render the mark inherently distinctive. We have carefully considered the other arguments offered by applicant, but find them equally unpersuasive.

For the foregoing reasons, we fully agree with the Examining Attorney's conclusion that the mark TAX OPPORTUNITIES, when and if used in connection with the goods specified in the present application, will be merely descriptive of them.

---

<sup>3</sup> Applicant's subsisting registration on the Supplemental Register of the mark TAX OPPORTUNITIES for printed publications in the form of newsletters and magazines addressing financial issues constitutes an admission that the mark was initially merely descriptive for those goods. See *Perma Ceram Enterprises Inc. v. Preco Industries Ltd.*, 23 USPQ2d 1134 (TTAB 1992). We believe that the mark is equally descriptive of the goods in the present application, which are very similar to those in the registration, except for the media in which they are presented. That is, both types of goods feature information and articles about financial issues.

Decision: The refusal to register is affirmed.

J. E. Rice

G. D. Hohein

C. E. Walters  
Administrative Trademark  
Judges, Trademark Trial  
and Appeal Board